

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.
▶ Attach this form to your return.

1987
Attachment
Sequence No. **67**

Name(s) as shown on return

Identifying number

Business or activity to which this form relates

Part I Depreciation (Do not use this part for automobiles, certain other vehicles, computers, and property used for entertainment, recreation, or amusement. Instead, use Part III.)

Section A.—Election To Expense Depreciable Assets Placed in Service During This Tax Year (Section 179)

(a) Description of property	(b) Date placed in service	(c) Cost	(d) Expense deduction
1			
2 Listed property—Enter total from Part III, Section A, column (h).			
3 Total (add lines 1 and 2, but do not enter more than \$10,000)			
4 Enter the amount, if any, by which the cost of all section 179 property placed in service during this tax year is more than \$200,000			
5 Subtract line 4 from line 3. If result is less than zero, enter zero. (See instructions for other limitations)			

Section B.—Depreciation

(a) Class of property	(b) Date placed in service	(c) Basis for depreciation (Business use only—see instructions)	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction
6 Accelerated Cost Recovery System (ACRS) (see instructions): <i>For assets placed in service ONLY during tax year beginning in 1987</i>					
a 3-year property					
b 5-year property					
c 7-year property					
d 10-year property					
e 15-year property					
f 20-year property					
g Residential rental property					
h Nonresidential real property					
7 Listed property—Enter total from Part III, Section A, column (g).					
8 ACRS deduction for assets placed in service prior to 1987 (see instructions)					

Section C.—Other Depreciation

9 Property subject to section 168(f)(1) election (see instructions)	
10 Other depreciation (see instructions)	

Section D.—Summary

11 Total (add deductions on lines 5 through 10). Enter here and on the Depreciation line of your return (Partnerships and S corporations—Do NOT include any amounts entered on line 5.)	
12 For assets above placed in service during the current year, enter the portion of the basis attributable to additional section 263A costs. (See instructions for who must use.)	

Part II Amortization

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
1 Amortization for property placed in service only during tax year beginning in 1987					
2 Amortization for property placed in service prior to 1987					
3 Total. Enter here and on Other Deductions or Other Expenses line of your return					

